

**COUNCIL TAX BASE CALCULATION**

**A SUMMARY OF THE CALCULATION OF THE RELEVANT AMOUNT  
FOR EACH BAND IN 2019/20**

The relevant amount for each band is calculated in accordance with the formula:

$$((H - Q + E + J) - Z) \times F / G$$

where:

- H is the number of chargeable dwellings listed in the band on the relevant day for the calculation (5th November 2018 for 2019/20). This takes into account:
- (i) The number of dwellings listed in the band agreed to the valuation list provided by the listing officer;
  - (ii) The number of dwellings that are listed and banded but are exempt;
  - (iii) The banding changes arising from properties occupied by disabled persons where the reduced amount payable is calculated by reference to a different valuation band from the band in which the dwelling is listed.
- Q is the deduction made for discounts granted. This takes account of the relevant appropriate discount percentages (25% single discount, 50% double discount)
- E is a factor to take account of the premiums, if any, to which the amount of council tax payable was subject on the relevant day
- J is a positive or negative adjustment in respect of changes in the number of chargeable dwellings or discounts having effect from the relevant day (5th November 2018) to the end of the financial year for which the relevant amount is being estimated
- Z is the total amount that the authority estimates will be applied pursuant to the authority's council tax reduction scheme in relation to the band, expressed as an equivalent number of chargeable dwellings in that band
- F / G refers to the proportions applicable to the dwellings in the band in order to convert to band D equivalents. The proportions are specified in s5(1) of the Local Government Finance Act 1992.